

EXHIBIT A

## Claims

	Patient	RU	SLP	Amount	RU	SLP		
1.	LG	RU	A	24,247.00	✓	9	✓	21
			B	609.39				
2.	AG	RU	A	9,565.40	✓	9		
3.	JG	RV	A	30,992.70	✓			
4.	DF	RU	A	41,581.20	✓	11	✓	64
			B	7,420.07				
5.	AC	RU	A	51,328.65	✓	9	✓	
	(1,170.68 SLP additional Oct. B charges)		B	5,449.99			✓	
6.	CS	RV	A	2,773.54		No Chart		
7.	DP	RU	A	10,223.00	✓	2		
8.	EZ	RU	A	30,841.78	✓	8	✓	14
			B	3,555.67				
9.	EM	RU +		+ Nov.				
		RV	A	24,803.16	✓	2	✓	11
			B	157.32				
10.	IO	RU	A	46,697.16	✓	6	✓	12
			B	1,700.06				
11.	JW	RV	A	7,511.28	✓	1		
12.	JS	RU	A	8,755.20	✓	4		
13.	LS	RV	A	4,745.56	✓	1		
14.	MK	RV	A	8,559.34			✓	9
15.	PA - MDS missing		A	39,964.84	✓			
			B	All post March				
16.	WR	RV	A	7,069.40	✓	2		
17.	RN	RU	A	25,299.71	✓	3	✓	15
18.	SC	RU	A	29,141.37	✓	1		
			B	502.00				
19.	TS	RV		12,648.06	✓	3		
20.	VS	RU		8,731.68			✓	13
21.	JL	RV		8,735.16	✓	4	✓	10
22.	RL	RU		22,019.29	✓	4	✓	8
23.	GM	RU		7,134.66	✓	1		
24.	DM	RV		11,049.36	✓	3		
25.	MN	RV		Billing missing				
				18,957.44	✓	2		
26.	CN	RV		10,035.52	✓	3		
27.	AO	RV		8,141.40				
28.	DP	RV		12,548.76	✓	3		
29.	RW	RU		23,350.68	✓	6	✓	24
30.	PZ	RU		28,021.50	✓	4		
31.	IA	RH						
32.	CZ	RU						
33.	LB	RM		1,265.19				

34.	GB	RU		22,914.11	✓	16		
35.	GJ		A	6,585.72	✓	1		
			B	2,187.38				
36.	LJ	RU	A	27,120.82	✓	3	✓	10
37.	EM	RU		10,001.28	✓	4		
38.	IA	RH						
39.	DC	RU		10,936.50				
40.	BF	RU		7,511.28	✓	2		
41.	JF	RU		11,599.92				
42.	RG	RU		20,452.96				
43.	RH	RV		6,430.06		cc		
44.	JK	RU		24,999.36	✓	2	✓	12
45.	EL	RU		18,627.42		6		16
46.	JM	RH		16,954.13		2		
47.	MM	RV		37,734.54		4		
48.	SM	RU		34,735.97				
49.	PP	RV		6,839.46		2		
50.	DR	RV		5,743.92		2		2
51.	IR	RH		31,017.10		5		
52.	MR	RH	A	4,751.23				
			B	8,803.11				
53.	NS	RV		8,232.22		2		
54.	EA		B	1,545.47				
55.	RA	RU		5,488.20		1		
56.	RB	RU		9,104.16	✓	2		
57.	JB	RV	Missing		✓	1		
58.	HC	RU		7,134.66	✓	4		
59.	JF	RV		7,511.28	✓	5		
60.	AJ	RV		2,915.20	✓	3		
61.	MK	RV		13,947.52	✓	2		
62.	GK	RV		7,235.68	✓	2		
63.	EA	RV		2,837.10	✓	1		
64.	BA	RU		12,183.71	✓	2		
65.	HA	RV		6,764.76	✓	2		
66.	WB	RU		9,120.84	✓	2		
67.	RB	RU		37,260.94	✓	9	✓	57
68.	LC	RV		4,733.80	✓	1		
69.	KC	RU		4,292.16		cc		
70.	MC	RU		8,381.04	✓	4	✓	5
71.	PD	RU		10,326.52	✓	1		
72.	NE	RV		12,498.96	✓	2		
73.	JE	RU		12,483.80	✓	7	✓	17
74.	SG	RV		6,002.08	✓	1		
75.	MG	RV		6,060.84	✓	3		
76.	BBH	RU		17,004.42	✓	1		

77.	DH	RV		18,547.46		
78.	AJ	RU	A	8,592.60	1	12
			B	3,353.12	2	
79.	SK	RU		38,573.39	3	14
80.	BK	RV		6,839.46	2 RJ	
					2 CC	
81.	AK	RV		24,500.46	3	
82.	GK	RV		13,544.76	4	13
83.	RK	RV		10,558.15		10
84.	IL	RV		9,643.93	1	9
85.	EM	RV		20,225.29	4	
86.	LM	RV		7,924.40	3	
87.	VN	RV		4,600.12		
	(No issues with August. Nov. unsup COTA's)					
88.	BN	RV		40,582.18	3	
89.	PO	RU		34,187.86	10	
90.	JP	RV		25,733.04	2	
91.	PP		B	2,033.25		
92.	JQ	RV		10,009.22	1	
93.	HR	RU		6,974.76	1	
94.	MR	RV		5,463.00	3	
95.	MS	RU		7,048.36	3	
96.	ES	RV		6,401.08		
97.	SC	RU	A	8,781.12	3	
			B	343.72		
98.	RS	RV				
99.	DS	RV		4,006.20		1
100.	CS	RV	A	13,471.48	2	
			B	723.77		
101.	GS	RV		22,594.30	4	
102.	AS	RV		8,836.80	2	
103.	AT	RU		53,127.70	5	17
104.	JT	RH		11,334.67	3	
105.	BT	RH		13,847.58	1	
106.	RD	RU	A	9063.80 +		
			B	Aug+Sept		
				2,471.39		
107.	DW					
108.	TA - Records missing		A	14,567.59		
			B	4,289.06		
109.	WR	RU	A	57,630.40	Several	
			B	19,262.09	Numerous	
110.	MT	RV		44,034.28	2	20
111.	MC	RU	A	Missing	3	
			B	780.98	3	

112.	EH	RV	6,055.52	3	
			A billing missing		
113.	KM	RV	6,339.52		
114.	MS	RU	28,739.24	8	
115.	AM	RV	7,067.71	3	
116.	CK	RU	Missing	6	
		B	3,645.54	12	
117.	GM	RV	31,781.06	7	
		B	2,645.19		
118.	FA	RV	6,910.85		
119.	RB	RV	19,427.16	4	
120.	PC	RV	18,226.12	2	
121.	RC	RU	28,624.60	1	38
122.	EC	RU	33,362.62	8	35
123.	OD	RU	29,214.74	9	
124.	HE	RV	12,031.70	3	
125.	DE	RM	1,649.12		
		B	1,122.59	1	
126.	BE	RU	35,191.09	1	16
		B	2,061.91		
127.	JF	RV	24,757.90	2	
128.	AFS	RV	7,631.90	3	
129.	CG	RU	6,438.04	4	8
130.	HG	RU	7,132.50	1	5
131.	RG	RU	3,804.00		5
132.	CG	RU	6,973.58	3	
133.	LG	RV	10,801.66	4	
134.	LH	RV	6,403.06	2	
135.	MH	RV	5,150.86	2	
136.	JJ	RV	16,949.94	1	
137.	PK	RU	11,406.02	2	12
138.	JM	RU	16,331.30	4	
139.	PP	RU	31,656.84	1	
140.	GS	RU	10,074.68	4	
141.	JT	RU	5,268.90	1	
142.	RF	RV	6,832.24	2	
		B	1,607.62		
143.	EG	RV	8,782.62	2	
144.	AG	RH	1,606.05	1	
145.	HH	RV	22,417.30	3	
146.	LH	RU	4,345.01		
147.	DJ	RV	8,424.34	4	
148.	BK	RU	7,132.50		
149.	JK	RM	2,952.11		

150.	EM			16,384.00	No therapy chart	
151.	GM	RU		5,489.64	No chart	
152.	MN	RU		7,134.66	1	
153.	MN	RV	A	28,508.10	1	
			B	1,247.10		
154.	PA	RU		57,346.48		89
155.	JP	RU		11,525.22		14
156.	AP	RH		33,098.48	8	16
157.	RB	RM		1,640.12	No notes	
158.	EF	RV		11,090.82	1	
159.	DF	RU		45,366.97	23	13
160.	JG	RU		3,792.08	3	4
161.	EG	RV		5,183.16	2	1
162.	JG	RU		7,134.66	1	
163.	RG	RV		5,547.08		
164.	EH	RV		9,858.84	1	
165.	JH	RU		13,171.68	2	4
166.	HJ	RM		6,596.48	1	
167.	MJ	RV		18,884.40	1	2
168.	EJ	RV		7,131.96	1	
169.	BK	RV		10,009.22		
170.	WK	RV		11,072.32	2	
171.	FK	RM		4,497.36	1	
172.	RK	RV		18,226.12	2	
173.	LK	RV		10,487.52	2	
174.	JK	RU		7,666.25		
175.	NL	RU		11,547.70	3	
176.	EL	RH		2,079.06		
177.	EM	RH		3,647.71	4	
178.	MM	RU		14,092.66	3	11
179.	LO	RU		6,974.76		
180.	LO	RV		9,541.09	3	
181.	AO	RV		16,988.27	1	
182.	LP	RV		3,801.87	1	
183.	MR	RV		8,817.82		1
184.	PR	RV		3,565.98		
185.	MS	RV		3,204.36	1	
186.	TS	RV		9,300.58	2	
187.	DS	RV		4,754.64	1	
188.	GS	RV		10,009.44		3
189.	WS	RV		3,560.40	1	
190.	PS	RU		8,937.78	4	
191.	MT	RU		14,267.12	4	
192.	EV	RV		9,070.43	2	
193.	VW	RU		4,828.68	1	

194.	RB	RH	1,732.55		
195.	VB	RH	2,248.47		
196.	LK	RV	28,129.50	1	
197.	WL	RM	1,797.96	1	
198.	EL	RU	14,266.48	1	14
199.	AL	RU	6,636.14	4	
200.	GL	RU	36,830.36	10	
201.	RM	RV	9,659.29	1	
202.	HM	RV	29,593.20	1	
203.	AN	RV	3,026.40	1	
204.	MN	RU	9,075.47	1	10
205.	LO	RV	5,903.12	1	
206.	RP	RV	15,160.16	3	
207.	LP	RU	7,416.96		
208.	EP	RH	2,532.60	2	4
209.	EP	RV	9,182.02	2	
210.	DP	RU	8,900.02	1	
211.	SR	RV	7,506.84	2	
212.	KR	RU	4,172.04		
213.	CR	RU	13,863.90	1	9
214.	AS	RV	13,203.74	5	
215.	ES	RM	3,373.84		
216.	WS	RH	1,642.90	1	
217.	HS	RV	10,697.94		
218.	AS	RV	34,700.19	2	5
219.	MS	RU	5,438.28	3	
220.	RS	RV	6,443.24	4	
221.	IS	RU	19,138.50	1	
222.	AS	RV	14,527.14		
223.	JS	RV	5,183.16	4	
224.	GS	RV	10,831.72	6	7
225.	LS	RV	30,926.92	8	
226.	LT	RU	11,790.76	4	
227.	VT	RV	5,615.09	2	
228.	DT	RV	8,716.84	8	
229.	AT	RV	10,405.44		11
230.	MT	RU	17,366.62	5	12
231.	RT			No chart	
232.	RV	RV	16,827.04	4	
233.	MW	B	8,629.69	1	3
234.	JW	RU	11,953.42	6	17
235.	EW	RM	7,478.26	3	
236.	HW	RV	4,734.13	1	3
237.	FW	RV	7,827.22		
238.	DW	RV	10,703.26	1	

239.	GA	RV	A	6,438.24		
			B	416.07		
240.	JB	RU		8,607.07	1	
241.	DB	RU		8,157.42	1	
242.	RB	RV	A	12,813.36		10
			B	998.86		
243.	GC	RU		20,870.10	3	9
244.	BC	RU		45,383.80	1	26
245.	AC	RU		19,828.32	8	7
246.	HD	RU		13,748.46	2	13
247.	RF	RV	A	7,511.28	1	
			B	322.96	No chart	
248.	CF	RH		6,582.69	4	
249.	AG	RV	A	5,615.09	1	
			B	1,442.30		
250.	SG	RU		13,381.70	1	
251.	HG	RU		20,696.52	4	
252.	MH	RU		11,642.09	2	
253.	AH	RU		8,147.04		
254.	DH	RU			1	
255.	SP	RU	A	13,502.96	2	7
		No chart	B	287.35		
256.	EP	RV		6,971.24	6	
257.	RP	RV		6,759.10		5
258.	MP	RM		4,535.08		
259.	MR	RU		14,429.40		
260.	HS	RU		19,288.47	4	10
261.	CS	RV		3,887.37	2	
262.	JS	RV		6,185.76	2	
263.	FS		B	8,721.69	6	27
264.	LW	RV		15,768.95	6	
265.	HW	RV		9,113.06		
266.	DA	RV		10,168.06		
267.	MA	RU	A	19,132.03	2	
		No chart	B	1,547.00		
268.	RB	RU		23,435.90	1	
	<i>Part B billing during Part A stay</i>					
269.	EB	RU	A	19,168.85		6
		No chart	B	464.65		
270.	FB	RU		17,748.24	2	
271.	GC	RV		4,628.52	1	
272.	RC - No Chart					
273.	GC	RM		2,108.65	1	
274.	AE	RU		46,821.62	2	4
275.	GG	RU		6,585.84	1	8



276.	PG	RU	12,771.60	2	
277.	CG	RV	20,055.00		19
278.	DG	RV	26,957.84	2	14
279.	HG	RH	5,389.34	1	1
280.	LH	RV	20,993.57	4	4
281.	MH	RV	5,743.92	1	
282.	VH	RU	10,576.32	1	
283.	JH	RH	1,419.80	No issues	
284.	CH	RV	6,839.46	2	
		No chart	560.95		
285.	AJ	RU	15,072.22	8	37
286.	KJ	RU	8,424.52	1	6
287.	SJ	RU	7,584.16	6	
288.	MK	RU	8,559.34		9
	<i>Billing only. No therapy chart.</i>				
289.	BK	RV	6,627.60		
	<i>No OT notes</i>				
290.	AK		14,155.62		
	<i>No Chart</i>				
291.	PK	RU	16,176.72		20
		No chart	505.35		
292.	MK	RV		1	
293.	VK	RU	9,478.68	2	
294.	MK	RU	8,391.72		
295.	MK	RMX	11,034.96		
296.	BL	RU	9,478.68	1	
297.	EL	RU	34,734.06	1	
298.	DL	RU	18,584.38	3	15
299.	LL	RV	23,104.26		
	<i>Most of therapy chart missing</i>				
300.	ML	RV	19,364.83	3	
301.	ML	RU	14,849.85	2	7
302.	CM	RV	5,098.81		
303.	JM	RU	9,028.52	6	10
304.	JM	RV	24,868.59	4	
305.	WM	B	2,462.86		
	<i>No chart</i>				
306.	MN	RU	11,536.16	3	7
307.	AN	RV	3,026.40		
	<i>No chart</i>				
308.	MN				
	<i>No chart</i>				
309.	JP	RU	34,472.44	1	16
	<i>Most of therapy chart missing</i>				
		B	5,345.28		44
310.	PP	RH	34,938.58	1	9
		B	125.07		

311.	PR	RU		8,995.26		6
312.	MS	RM		3,795.57		
313.	WS		B	2,108.36	22	
314.	AS	RU		8,268.80		
315.	PS	RV		46,978.98	9	
316.	PW	RU		16,393.00	1	
317.	PO					
	<i>Chart missing</i>					
318.	GO	RV		10,651.28	5	
319.	LO	RM		3,325.96	1	
320.	BP	RU				
	<i>No chart</i>		B	839.15		
321.	MP	RU		8,157.42	3	
	<i>No chart</i>		B	837.60		
322.	ER	RV		9,955.92		
323.	JS	RU		4,531.90	3	
324.	ES	RU		24,182.33	3	7
325.	JS	RM		20,676.54		
326.	MS	RU		7,576.48	2	7
327.	SS	RU		39,050.95	4	5
328.	RS	RU		4,828.68		
	<i>No chart</i>		B	625.93		
329.	JT	RV		3,790.48	1	
330.	PT	RV		11,046.00		
331.	WV	RV		18,241.68	4	
	<i>No notes</i>		B	763.27		
332.	RW	RU		31,833.00	2	10
	<i>RU in Feb &amp; March OT only</i>					
333.	AW	RV		24,637.48	7	4
334.	IW	RV		12,920.64	1	
335.	VW	RV		5,150.86	3	
336.	HW	RU		12,949.56	1	13
337.	MZ	RU				
338.	AZ	RU		28,190.95	3	13
339.	IZ			4,734.60	1	
340.	FA	RU		12,074.04		3
341.	EB	RV		8,460.26		
342.	EB Dec 06 Jan 07	RV		10,855.46		
	<i>No chart</i>					
343.	VB	RV		16,245.02		
344.	ED	RV		7,511.28		
345.	RH	RU		24,856.04		16
346.	TH	RH		6,660.91		2
347.	VH	RV		6,324.72	3	
348.	MH	RV		12,842.40		

349.	VH (duplicate)				
350.	SH (PT only)	RH	10,934.56		
351.	LI (duplicate)				
352.	KK	RV	9,613.08	2	
353.	MK	RU	11,412.00		
354.	JK	RU	15,402.20	5	17
355.	AM (no chart April)	RU	15,855.00	1	
356.	FM	RU	16,912.48	2	
357.	DN	RH	3,647.71		
358.	DN	RV	34,296.72	2	22
359.	CO	RU	14,818.14	3	
360.	JO	RU	6,026.28		
361.	FP	RMX	21,296.80	1	
362.	RP	RV	20,134.10	6	
363.	LP	RU	39,727.77	3	12
	Chart missing for March, April, May '06				
364.	JS	RU		3	17
	Billing missing				
365.	JS	RU	23,759.82		
366.	FS	RV	11,206.30		
367.	SS	RV	Billing missing	1	
		B	301.90		
368.	PS	RV	12,691.48		
369.	RV	RU	19,234.30		15
370.	CA	RU	8,559.00	1	
371.	JA	RV	37,871.61		
372.	VB	RV	14,335.24	4	
373.	AB	RV	6,759.10	1	
374.	JD	RU	18,324.87	2	
375.	RG	RU	58,230.37	2	62
		B	2,496.79		
376.	RG - no chart	1	5,546.00		
377.	MK	RU	10,076.92	2	12
378.	LM	RU	55,334.16		37
		B	21,059.21		
379.	TO - no chart	RU	20,306.34		
380.	GO	RU	25,998.27		32
381.	DP - no chart		12,548.76		
		B	4,475.53		
382.	RP	B	8,680.55	1	21
383.	CR	RU	46,819.20	1	71
		B	11,704.38		176
384.	JS	RU	9,757.99		7
385.	BS	RV	25,109.49		
		B	1,559.34		

Patient		RU/RA	Amount	Units	
		Date			
		Year			
386.	DS - no chart for B	RU	19,038.38	22	
		B	2,566.60		
387.	SS	RU	10,578.92	2	
388.	AT - billing missing				
389.	BA	RH	2,799.99		4
390.	PA	RV	11,818.94		
391.	CA	RU	49,888.76		57
392.	HA - no chart for B	RU	16,464.60	5	
		B	261.40		
393.	IA - no chart	RH	3,118.59		
394.	EA - no chart for B	RU	12,222.78	2	
		B	714.34		
395.	CA	RU	24,244.01		27
396.	HA	RM	4,122.80	1	
397.	NB	RM	7,641.33		6
398.	JB	RV	28,482.06	1	
399.	HB	RV	5,476.54	1	
400.	HB	RV	5,183.16	1	
401.	SB	RH	16,790.02	1	
402.	RB	RU	24,590.47	4	23
403.	YC	RH	1,484.80	1	
404.	TC	B	690.38	1	
405.	MD	RU	10,720.15	2	
406.	GD	RH	4,600.12	1	
407.	RD	RH	10,539.63	1	
408.	MD	RU	13,217.28		11
409.	HD	RU	12,733.20	1	60
		B	5,973.10	8	
410.	LE	RV	7,216.78		
411.	EE	RU	4,635.60	1	
412.	SE			2	

TOTAL AMOUNT: \$5,657,467.79